IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.11.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.9661 of 2025
and
W.M.P.No.10841 of 2025

Mr. Kalathil Raman Prabhakaran
Proprietor of Ambu Enterprises
Address: 40/1, Pillayar Koil Street,
Nesapakkam, Chennai,
Tamil Nadu – 600078. ... Petitioner

Vs.

Assistant Commissioner
Ramapuram: South-II: Chennai South:
Tamil Nadu. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the Respondent bearing Reference No: ZD330924084046A dated 12.09.2024 and quash the same.

For Petitioner : M/s.S.Gayathri

For Respondent : Ms.Amirta Poonkodi Dinakaran
Government Advocate

ORDER

In this writ petition, the petitioner has challenged the impugned Order dated 12.09.2024 passed under Section 74 of the respective GST enactments, for the tax period 2017-2018.

2. By the impugned order, the demand proposed in the Show Cause Notice in DRC-01 dated 09.02.2024 has been confirmed, as the petitioner failed to the respond to the same.

3. It is noticed that the statutory limitation for filing an appeal under Section 107 of the respective GST enactments, against the impugned order has already expired. The present writ petition has been filed only on 15.03.2025.

4. Under similar circumstances, orders have been quashed and cases have been remitted back to pass a fresh order on terms subject to such Assessee depositing 25% to 100% of the disputed tax depending upon the length of delay in approaching the court. I do not find any reason to take a different view in this case.

5. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the respondent to pass a fresh order subject to the petitioner depositing 25% of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

6. Within such time, the petitioner shall also file a reply to the Show Cause Notice dated 09.02.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 12.09.2024 as an addendum to the Show Cause Notice dated 09.02.2024.

7. Subject to the petitioner complying with the above stipulations, the respondent shall proceed to pass fresh order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply / pre-deposit. It is needless to state that, before passing any such order, the petitioner shall be heard.

8. The attachment of the bank account of the petitioner shall also stand automatically raised/vacated, subject to the petitioner complying with the above stipulations.

9. It is made clear that bank attachment shall be lifted subject to the deposit of 25% of the disputed tax as ordered above and the petitioner is not in arrears of any other amount barring the amount demanded under the impugned order.

10. In case the petitioner fails to comply with any of the stipulations, the respondent is at liberty to proceed against the petitioner to recover the tax in accordance with law as if this writ petition was dismissed *in limine* today.

11. With these directions, this Writ Petition stands disposed of. Consequently, connected miscellaneous petition is closed.

20.11.2025

raja

Neutral Citation : Yes / No

To

The Assistant Commissioner
Ramapuram, South-II, Chennai South,
Tamil Nadu.

C.SARAVANAN, J.

raja

W.P.No.9661 of 2025

20.11.2025